



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: John Mataitis
DOCKET NO.: 19-02165.001-R-1
PARCEL NO.: 06-21-179-027

The parties of record before the Property Tax Appeal Board are John Mataitis, the appellant; and the DeKalb County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **DeKalb** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$9,850
IMPR.: \$85,936
TOTAL: \$95,786

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DeKalb County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling with brick and vinyl exterior construction containing 2,336 square feet of living area. The dwelling is 14 years old having been constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 682 square foot garage. The property has a .26-acre site and is located in Sycamore, Sycamore Township, DeKalb County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal.¹ In support of this argument the appellant submitted information on four equity comparables, one of which is located within the same neighborhood code as the subject. The comparables are one-story dwellings with brick or brick and vinyl exterior construction containing from 2,382 to 3,131 square feet of living area. The homes range in age from 6 to 14

¹ The appellant's submission included data regarding sale prices, however, the information was not of recent sales and the appellant's appeal was clearly marked assessment equity.

years old and have other features with varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$84,711 to \$97,641 or from \$31.18 to \$35.56 per square foot of living area.

The appellant's appeal petition reveals that the subject was purchased on August 17, 2005 for \$343,000. The appellant's evidence also included a printout from an undisclosed source that estimates the subject has a market value of \$322,000 as of an undisclosed date.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$88,386.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,786. The subject property has an improvement assessment of \$85,936 or \$36.79 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables that are located within the same neighborhood code as the subject. The comparables are one-story dwellings with brick and vinyl exterior construction containing from 2,249 to 2,613 square feet of living area. The homes are either 13 or 15 years old and have other features with varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$82,746 to \$97,961 or from \$36.02 to \$37.49 per square foot of living area. The board of review reported that comparable #1 sold on October 4, 2016 for \$319,000 or \$128.84 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal critiquing the board of review's submission. The appellant's rebuttal included a copy of a "Redfin Estimate" for the appellant's comparable #1, which sold on September 9, 2015 for \$345,000, estimating the property has a market value of between \$404,000 and \$447,000 as of an undisclosed date.

Conclusion of Law

The taxpayer contends improvement assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3 and #4, due to their locations outside of the subject's neighborhood code. In addition, these comparables differed substantially in age and size when compared to the subject. The Board finds the parties' remaining comparables are most similar to the subject in location, style, age, size and most features. These comparables have improvement assessments ranging from \$82,746 to \$97,961 or from \$35.56 to

\$37.49 per square foot of living area. The subject's improvement assessment of \$85,936 or \$36.79 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

As to the appellant's apparent reference to a market value complaint based on overvaluation, the Board finds the appellant did not follow Section 1910.65 Documentary Evidence of the rules of the Property Tax Appeal Board. Under subsection (c) Proof of the market value of the subject property may consist of the following:

- 1) an appraisal of the subject property as of the assessment date at issue;
- 2) a **recent** sale of the subject property;
- 3) documentation evidencing the cost of construction of the subject property including the cost of the land and the value of any labor provided by the owner if the date of construction is proximate to the assessment date; or
- 4) **documentation of not fewer than three recent sales of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property.**

The subject's August 17, 2005 purchase for \$343,000 is not recent and the market value estimate of \$322,000 from an undisclosed source for an undisclosed date is not suitable support for an overvaluation argument. Likewise, the sale of the appellant's comparable #1 on September 9, 2015 is not recent having occurred greater than 39 months prior to the January 1, 2019 assessment date at issue. Also, the "Redfin Estimate" for the appellant's comparable #1 estimating the property has a market value of between \$404,000 and \$447,000 as of an undisclosed date is not supported by any comparable sales data, which is necessary when making comparisons to the subject property. The record does contain a recent comparable sale submitted by the board of review which sold on October 4, 2016 for \$319,000 or \$128.84 per square foot of living area, including land. The subject's assessment of \$95,786 reflects a market value of \$287,301 or \$122.99 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for DeKalb County of 33.34% as determined by the Illinois Department of Revenue, which is below the most recent comparable sale and the best evidence of market value in this record.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 20, 2021



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John Mataitis
204 North Gate Drive
Sycamore, IL 60178

COUNTY

DeKalb County Board of Review
DeKalb County Admin Building
110 East Sycamore
Sycamore, IL 60178